

Property Tax Information

NEW PUBLIC ACCESS OFFICE HOURS as of August 3, 2020:

- ~Monday through Thursday 9:00am – 2:00pm
- ~Closed Fridays

The department will be staffed Monday Through Friday 8:00am – 5:00pm, and phone calls will be answered 8:30am – 5:00pm, but public access hours are being more restricted to mitigate risk of infection to ensure continuation of essential functions for county banking operations and serving the public. The department also controls access by only allowing one customer in at a time. Please knock and someone will answer the door. Thank you.

If you were unable to pay your 2nd Installment of property taxes by April 10 2020 due to the government directives to contain COVID-19 please complete, and submit, the attached 'Affidavit for Penalty Exemption' with your tax payment. This waiver can only be used for the 2nd installment 4.10.2020.

Your personal and family financial needs come first but your property taxes will continue to be owed until paid.

Affidavit for Penalty Exemption

Welcome to the Treasurer-Tax Collector's Property Tax Information Page. Please use the tabs below to access general information regarding property taxes in Humboldt County.

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Secured Property Taxes

Secured property taxes are taxes levied against real property; which includes any property attached to land, such as a house, well as the land itself.



How Secured Property Taxes are Calculated

The County Assessor assesses the taxable value of a property based on its market value at the time of purchase. Once assessed, the value can increase by no more than 2% annually (per Proposition 13).

The County Auditor calculates the taxes due. Secured Property is taxed at a rate of 1% of its assessed value. The Auditor also calculates additional taxes for voter approved bonds and direct charges for special assessments depending on where the property is located.

The County Tax Collector mails all tax bills and collects the taxes owed. Tax collections are verified by the Auditor and apportioned to local taxing jurisdictions.

Secured Property Tax Billing

A secured property tax bill covers the fiscal year beginning July 1 and ending June 30, and is mailed no later than November 1.

Select Language

Taxes are billed in two installments, but the tax payer may pay both installments when the bill is received.

Failure to receive a tax bill does not relieve the tax payer of the responsibility to pay the taxes owed, nor does it give the Tax Collector reason to cancel any late penalties imposed.

Due Dates

The first installment is due November 1, and is delinquent after December 10; the second installment is due February 1, and delinquent after April 10.

If either of the delinquent dates fall on a weekend or holiday the taxes become delinquent after the next business day.

Tax bills that remain unpaid after these dates are delinquent and subject to the following penalties:

1st Installment: 10% delinquent penalty, \$8.00 notice fee per each delinquent notice mailed

2nd Installment: 10% delinquent penalty, \$20.00 cost, \$8.00 notice fee per each delinquent notice mailed

Taxes that remain delinquent after June 30 default and accrue interest at a rate of 1.5% per month (18% per year) that they remain unpaid. A \$15.00 redemption fee is also imposed.

A notice of power to sell is recorded for taxes that remain in default for five years. Once recorded, a defaulted property will be taken to auction for payment of taxes per California Code.

Unsecured Property Tax

Unsecured property taxes are taxes levied against property that can be relocated and is not real estate.

Unsecured Property Tax Bills are issued for:

- Business Property (ex: equipment, machinery, computers, desks, etc.)
- Boats
- Boat Berths
- Aircrafts
- Aircraft Hangars
- Possessory Interest for use of space (ex: horse stables, rental space in government buildings, etc.)
- Improvements on Leased Land

Unsecured Property Tax Billing

An unsecured property tax bill covers the fiscal year beginning July 1 and ending June 30. The Assessor establishes the value of the property on January 1 each year. This date is referred to as the *lien* date. The owner of the property on the lien date is considered the *lien holder* and is responsible for the tax bill regardless of any change of ownership that may occur during the fiscal year.

Unsecured property tax bills are mailed during July and must be paid on or before August 31. If August 31 falls on a weekend or a holiday the tax bill must be paid on or before the next business day.

Tax bills that remain unpaid after this date are delinquent and subject to the following penalties and actions:

September: 10% late penalty, \$8.00 notice fee per each delinquent notice mailed

October: \$29.00 lien intent fee

November: \$17.00 to release the lien filed against lien holder

December: Notice is sent to the Franchise Tax Board to seize the taxes owed from lien holder's State Income Tax Refund

February: \$45.00 for notice sent to banks to seize the taxes owed from the lien holder's bank accounts*

*banks may charge lien holder additional fees associated with the seizure

Supplemental Property Taxes

Supplemental property taxes are additional taxes that are assessed when the taxable value of a property changes as a result of a change in ownership or completion of new construction.

Supplemental property taxes are a tax liability that must be paid **in addition to** secured property taxes.

Supplemental assessments reflect the difference between the property's new taxable value and the previous taxable value before the change of ownership or new construction took place. Supplemental taxes are levied as of the date of change in ownership or the completion of any new construction.

Supplemental Property Tax Billing

A supplemental tax bill covers the fiscal year beginning July 1 and ending June 30. The property owner will receive two supplemental bills if the date of change of ownership or completion of construction falls between January 1 and June 30. The first bill is for the fiscal year in which the change occurred, and the second is for the following fiscal year.

Supplemental tax bills are not mailed to lending agencies. It is the property owner's responsibility to make arrangements with their lender to pay the bill prior to the delinquent date.

Due Dates

Supplemental tax bills are due upon receipt. The delinquent dates are noted on the bill, and are dependent on time period in which the bill was mailed as noted below:

A supplemental tax bill becomes delinquent the last day of the month following the month in which the bill was mailed. If the taxes are to be paid in two installments the second installment becomes delinquent four months following the delinquent date of the first installment. If the last day of the month falls on a weekend or holiday the bill is delinquent after the next business day.

Example:

If a supplemental tax bill is mailed March 12th the first installment is delinquent after April 30; the second installment is delinquent after August 30.

For bills mailed during July through October, the first installment is delinquent after December 10; the second installment is delinquent after April 10.

Tax bills that remain unpaid after these dates are delinquent and subject to the following penalties:

1st Installment: 10% delinquent penalty, \$8.00 notice fee per each delinquent notice mailed

2nd Installment: 10% delinquent penalty, \$20.00 cost, \$8.00 notice fee per each delinquent notice mailed

Taxes that remain delinquent after June 30 default and accrue interest at a rate of 1.5% per month (18% per year) that they remain unpaid. A \$15.00 redemption fee is also imposed.

A notice of power to sell is recorded for taxes that remain in default for five years. Once recorded, a defaulted property will be taken to auction for payment of taxes per California Code



Request for Waiver of Penalties

The California Revenue and Taxation Code (R&TC) grants the Treasurer and Tax Collector the authority to cancel penalties in limited circumstances.

Requests That May Be Authorized

Below are examples of requests that the Tax Collector will consider for penalty cancellation review and the associated R&TC section granting authority to do so.

- R&TC, Section 2512 - Proof the United States Postal Service took custody of the payment on or before the delinquency date.
- R&TC, Section 4911 - Payment was made to an incorrect property by mistake.
- R&TC, Section 4985 - An error expressly made by the tax collector, the auditor, or the assessor.

Select Language ▾

- R&TC, Section 4985.2 - Circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect. Examples that may qualify:
 - Specific medical conditions causing unexpected hospitalization on the delinquency date.
 - Natural Disasters.
 - Death of the Property Owner of Record on or before the delinquency date.
 - Government Declared State of Emergency.
- R&TC, Section 4986 - Penalty cancellation is to correct a specific county error.

Requests That Will Be Denied

Below are examples of requests that the Tax Collector will deny if submitted for penalty cancellation review.

- **Requests that the Tax Collector consider the taxpayer's payment history.** The Tax Collector will deny a request to cancel a penalty based on a taxpayer's request to consider the taxpayer's positive payment history. The R&TC does not grant the Tax Collector the authority to consider a taxpayer's payment history, whether positive or negative, in determining whether or not to cancel a penalty.
- **Requests related to home banking or online bill payments.** The Tax Collector will deny a request to cancel a penalty related to a home banking or online bill payment that a taxpayer initiated prior to the delinquency date, which the Tax Collector received after the delinquency date. The reason for this is that the United States Postal Service does not postmark the envelopes used to remit payments from home banking and online bill payment services. In the absence of a postmark, the Tax Collector only considers the received date in determining if the payment is late and if the penalty applies.
- **Requests related to a taxpayer assertion that the taxpayer mailed the payment prior to the delinquency date with sufficient time for the United States Postal Service to deliver the payment prior to the delinquency date.** The Tax Collector will deny a request to cancel a penalty based on an assertion that the taxpayer mailed the payment "early enough" to allow the United States Postal Service sufficient time to deliver the payment prior to the delinquency date. The reason for this is that the R&TC states that the remittance will be deemed received on the date shown by the post office cancellation mark stamped on the envelope.
- **Requests related to the financial circumstances of the taxpayer, which prevented the taxpayer from paying the amount due prior to the delinquency date.** The Tax Collector will deny a request to cancel a penalty based on the financial circumstances of a taxpayer, which prevented the taxpayer from paying the amount due prior to the delinquency date. Under the R&TC, there is no provision to cancel penalties due to financial circumstances that prevented a timely payment.
- **Requests related to the non-receipt of property tax bill.** The Tax Collector will deny a request to cancel a penalty based on non-receipt of a property tax bill. Under the R&TC, there is no provision to cancel penalties imposed for failure to receive a tax bill.
- **Requests related to new home ownership and not understanding the property tax process.** The Tax Collector will deny a request to cancel a penalty based on a taxpayer not understanding the property tax process. The reason for this is that most real estate transactions occur through an escrow process where property tax information is provided.
- **Requests related to taxpayer errors submitting a payment through our online payment system.** The Tax Collector will deny a request to cancel a penalty based on the taxpayer submitting incorrect information while submitting an online payment through the Treasurer and Tax Collector's online payment system. The reason for this is that taxpayers agree to Terms of Use and Terms of Payment that place the responsibility with the taxpayer to enter correct account information. Examples of taxpayer online payment errors include, but are not limited to, taxpayer input of an incorrect account or routing number in an eCommerce transaction or failure to accurately validate credit/debit card information.

Submitting Requests

If you believe you have a valid reason to request a waiver of penalties, please fill out a *Request for Cancellation of Delinquent Tax Penalties* and mail or bring it in to the Humboldt County Treasurer-Tax Collector office.

- [Request for Cancellation of Delinquent Tax Penalties \(PDF\)](#)



Select Language ▾